

CHAPTER 477A

LOCAL GOVERNMENT AID

Sec.

477A.01 Local government aid.
477A.02 Reimbursement for tax exempt personal property.

Sec.

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477A.01 LOCAL GOVERNMENT AID. Subdivision 1. The state shall distribute \$42 for each person residing in the territory comprising each county for the calendar year 1976 and \$45 for calendar year 1977 to the several taxing authorities, except school districts, with authority to impose taxes on property located in the county's territory. For the purposes of subdivisions 1, 3, 4, 4a and 4b, the counties of Anoka, Carver, Dakota, Hennepin, Ramsey, Scott, and Washington shall be considered a single county.

Subd. 2. Every county government except that of a county containing a city of the first class shall receive a distribution equal to the distribution it was entitled to receive in 1975 pursuant to Minnesota Statutes 1974, Section 477A.01.

Subd. 3. Each taxing authority in each county, other than the county, the school districts and the cities and towns, shall receive in 1976 and 1977 a distribution equal to the distribution it was entitled to receive in 1971 pursuant to Minnesota Statutes 1969, Section 273.69.

Subd. 4. The balance of the distributions in 1976 pursuant to subdivision 1, shall be divided among the several cities and towns in the county's territory in the proportion that the product of

the city or town's 1970 federal census population; times

the sum of its average city or town mill rate for the three immediately preceding years divided by three; times

its city or town 1974 aggregate sales ratio as determined by the commissioner of revenue bears to the sum of the product of that calculation for all cities and towns in the territory.

The balance of the distributions in 1977 pursuant to subdivision 1 shall be divided among the several cities and towns in the county's territory in the proportion that the product of

the city or town's 1970 federal census population; times

the sum of its average city or town mill rate for the three immediately preceding years; times

its city or town 1975 aggregate sales ratio as determined by the commissioner of revenue bears to the sum of the product of that calculation for all cities and towns in the territory.

Subd. 4a. If the amount distributed to a city or town pursuant to subdivision 4 is less than the aids the city or town received in 1975, before corrections for prior year aid payments, pursuant to Minnesota Statutes 1974, Section 477A.01, the amount distributed to it shall be raised to the amount the city or town received in 1975, before corrections for prior year aid payments, and the distributions to the other cities and towns within the county's territory shall be proportionately reduced as necessary to supply the difference.

Subd. 4b. The commissioner of revenue shall make all necessary calculations and make payments directly to the affected taxing authorities in four equal parts on March 15, July 15, September 15, and November 15 in 1976 and 1977.

Subd. 5. [Repealed, 1975 c 437 art 3 s 8]

Subd. 6. [Repealed, 1975 c 437 art 3 s 8]

Subd. 7. [Repealed, 1975 c 437 art 3 s 8]

Subd. 8. [Repealed, 1975 c 437 art 3 s 8]

- Subd. 9. [Repealed, 1975 c 437 art 3 s 8]
- Subd. 10. [Repealed, 1975 c 437 art 3 s 8]
- Subd. 11. [Repealed, 1975 c 437 art 3 s 8]
- Subd. 12. [Repealed, 1973 c 650 art 17 s 17]
- Subd. 13. [Repealed, 1975 c 437 art 3 s 8]
- Subd. 14. [Repealed, 1975 c 437 art 3 s 8]
- Subd. 15. [Repealed, 1973 c 650 art 17 s 17]
- Subd. 16. [Repealed, 1975 c 437 art 3 s 8]
- Subd. 17. [Repealed, 1975 c 437 art 3 s 8]

Subd. 18. No county, city, town or other taxing authority shall increase a present tax or impose a new tax on sales or income.

[*Ex1971 c 31 art 21 s 1; 1973 c 123 art 5 s 7; 1973 c 582 s 3; 1973 c 650 art 17 s 1-15; 1975 c 437 art 3 s 1-6*]

477A.02 REIMBURSEMENT FOR TAX EXEMPT PERSONAL PROPERTY. (a)

Each taxing district imposing a levy for taxes payable in 1972 shall receive a reimbursement in 1973 for personal property exempted from taxation by Extra Session Laws 1971, Chapter 31. Each taxing district's reimbursement shall be equal to the proportion of \$20,000,000 that the taxing district's 1971 levy payable in 1972 imposed on personal property exempted from taxation by Extra Session Laws 1971, Chapter 31 bears to the sum of all taxing districts' 1971 levies payable in 1972 on personal property exempted from taxation by Extra Session Laws 1971, Chapter 31.

(b) Each county auditor shall on or before March 1, 1972, certify to the commissioner of revenue the 1971 levy payable in 1972 imposed by each taxing district on property exempted from taxation by Extra Session Laws 1971, Chapter 31 within his county and any additional information that the commissioner of revenue may deem necessary. The commissioner of revenue shall review these certifications and determine their correctness. He may require recertifications to be made or may adjust certifications in the event the original certification is found to be incorrect.

(c) On or before October 1, 1972, the commissioner of revenue shall notify each county auditor of the amount of reimbursement, determined pursuant to this section, that each taxing district will receive in 1973. The county auditor shall deduct this amount from each taxing district's budget levy in determining the taxing district's 1972 levy payable in 1973 on taxable property. On or before February 14, 1973, the commissioner of revenue shall certify to the commissioner of finance the amount of reimbursement that he has determined to be paid to each taxing district.

(d) The commissioner of finance shall issue his warrant in favor of the treasurer of each taxing district in an amount equal to one-half of the amount certified by the commissioner of revenue under the provisions of this section on or before February 28, 1973 and one-half on or before July 15, 1973 but not prior to July 1, 1973.

(e) There is hereby appropriated from the general fund an amount sufficient to make the payments required by this section.

[*Ex1971 c 31 art 34 s 1; 1973 c 492 s 14; 1973 c 582 s 3*]

477A.03 APPROPRIATION. A sum sufficient to discharge the duties imposed by Laws 1975, Chapter 437, Article 3 is annually appropriated from the general fund to the commissioner of revenue.

[*1975 c 437 art 3 s 7*]